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August 23, 2012

AICPA Professional Ethics Division  
Attn: Lisa A. Snyder  
lsnyder@aicpa.org

Dear Lisa:

The comments offered below on "Proposed Revised and New Interpretations and Proposed Deletions of Ethics Rulings", reflect my thoughts as a CPA who has been in practice for over twenty years. The bulk of my practice is review and compilation engagements, quality control, and peer review. I hope that you find them both insightful and helpful as you work to complete this project.

The proposed revision, additions and deletions to the ethics rules requested comments on the transition period and its relation to the proposed SSARS. I have also sent a comment letter to the Accounting and Review Services Committee providing them with my thoughts on their two proposed changes to the Compilation Standards.

**Comments on Proposed Revised and New Interpretations and Proposed Deletion of Ethics Rulings**

**Comments on the transition period**

I believe that the transition period for the revisions to the "Activities Related to Attest Services" section that requires financial statement preparation to be subject to the requirements of Interpretation No. 101-3 should be aligned with the effective date of the revised SSARS because the proposed SSARS are a significant change to the compilation standards. Also since the proposed SSARS have only just been exposed and not formally adopted there still could be changes before they are released. In light of this I think the implementation of the revisions to the ethics rules referred to above should coincide with the effective date of the proposed SSARS.

If the AICPA Professional Ethics Division would like to contact me in regard to these comments, I can be reached at (248) 642-2803 or via e-mail at [dreef@mspcpa.com](mailto:dreef@mspcpa.com).

Regards,

*Dennis A. Reef*

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